

STATE OF COLORADO
ANNUAL STATEMENT OF PROPERTY REPORT
2006 GENERAL INSTRUCTIONS

Annually, the Colorado Department of Local Affairs is required to determine, as of the last day of December of each year, the actual value of each "Public Utility" company within this state. C.R.S. § 39-4-101 (3) (a) states:

"Public Utility" means, for the property tax years commencing on or after January 1, 1987, every sole proprietorship, firm, limited liability company, partnership, association, company or corporation and the trustees or receivers thereof, whether elected or appointed, which does business in this state as a railroad company, airline company, electric company, rural electric company, telephone company, telegraph company, gas company, gas pipeline carrier company, domestic water company selling at retail except nonprofit domestic water companies, pipeline company, coal slurry pipeline, or private car line company.

Who Must File?

All "Public Utility" companies defined in § 39-4-101(3)(a):

Airlines: *National, Regional, & Cargo*

Electric: *Major, Independent Power Producers, & Rural*

Pipelines: *Distribution, Fluid, & Transmission*

Private Carlines

Railroads

Telecoms: *Fixed-Based, Mobile, Resellers, & Rural*

Water Companies

Excel format files can be e-mailed back, but a hard copy return of at least the first page, with a signature, is required. The late filing penalty is \$100 per day, to a maximum of \$3,000.

Filing False or Fraudulent Statements

Willful providing a false or fraudulent statements is perjury and "upon conviction, shall be punished as otherwise provided by law by such a crime.

How and When Do I file?

Forms are located on our website at:

<http://www.dola.state.co.us/PropertyTax/State%20Assessed.htm>

Click on:

- **Annual Statement of Property Forms When**

Annual Reports of Property (ASOP's)

MUST

BE POSTMARKED on or before:

April 3, 2006, to:

Colorado Department of Local Affairs

DIVISION OF PROPERTY TAXATION

1313 Sherman Street, Rm. 419

Denver, CO 80203

Attn: State Assessed Section

May I Request an Extension?

Yes, extension requests may be granted to May 1, 2006. Extension requests **MUST** be postmarked by April 3, 2006, to be accepted and valid. It is the taxpayer's responsibility to confirm receipt of the extension request prior to the April 3, 2006, deadline. Extension requests after April 3, 2006, will not be accepted.

Extension requests MUST be in writing and may be mailed, faxed, or e-mailed.

Can My Report Be E-mailed?

Yes, but signatures are required on page 1 of the annual statement of property for it to be **VALID**. Mail the signature page separately or forward via email in PDF format.

General Information

Complete the Annual Statement of Property to the best of your knowledge for the year ending December 31, 2005.

Please type or use black or blue ink.
Round all entries to the nearest dollar.

Explain any unusual special entries, adjustments, or discrepancies in your Financial data and records in a separate attached document. Also, please highlight or asterisk the number on the ASOP for reference.

Who Do I contact if I have Questions?

MANAGER

Bill Hyde (303) 866.2698

bill.hyde@state.co.us

Fixed-Based Telephones, Major Electrics
Railroads, & Independent Power Producers

STAFF

Mark Walker (303) 866-2824

markd.walker@state.co.us

Telephone Resellers, and Private Carlines

Deb Myer (303) 866-2682

deb.myer@state.co.us

Airlines, Pipelines, and Mobile
Telephone Companies

Nancy Anders (303) 866-3198

Nancy.Anders@state.co.us

Rural Electrics, Rural Telephone
Companies, and Water Companies

Important Dates

Calendar Year: ASOP MUST reflect books and records of the company for 12 months ending December 31, 2005.

Filing Deadline: April 3, 2006

Maximum Extension Deadline: May 1, 2006

2006 STATE ASSESSED PROPERTY TAX CALENDER

Mid-February	Annual Statement of Property (ASOP) are posted on the website or mailed.
April 1	Preliminary Capitalization rate posted on the website and notice sent to taxpayers.
April 3	ASOPs are due to the Division of Property Taxation (DPT). An extension to May 1 extension is granted with written or e-mailed request prior to April 3. *
May 1	ASOPs from companies which have been granted an extension are due to the DPT. *
June 1	Courtesy Notice of Value (NOV) sent to state assessed companies.
June	Informal meetings scheduled through June 23, 2006.
July 3	First NOV sent to state assessed companies and counties.
July 17	Last day for state assessed companies and counties to file for protest.
August 1	Final NOV sent to state assessed companies and counties.
August 31	Last day to file with the Board of Assessment Appeals (BAA).

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